



General Assembly

January Session, 2011

Proposed Bill No. 5404

LCO No. 1473

Referred to Committee on Finance, Revenue and Bonding

Introduced by:
REP. BERGER, 73rd Dist.

AN ACT CONCERNING PAYMENT OF THE CIGARETTE TAX.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 That section 12-296 of the general statutes be amended to require
- 2 that the tax on cigarettes be paid by the distributor.

Statement of Purpose:

To change the collection of the tax on cigarettes to the distributor at time of resale to businesses.